

2011 DRAFTING REQUEST

Assembly Amendment (AA-AB242)

Received: **09/06/2011**

Received By: **mshovers**

Wanted: **As time permits**

Companion to LRB:

For: **Patricia Strachota (608) 264-8486**

By/Representing: **Heather**

May Contact:

Drafter: **mshovers**

Subject: **Tax, Individual - income**

Addl. Drafters:

Extra Copies:

Submit via email: **YES**

Requester's email: **Rep.Strachota@legis.wisconsin.gov**

Carbon copy (CC:) to:

Pre Topic:

No specific pre topic given

Topic:

Limiting the number of individual income tax checkoffs

Instructions:

See attached. Correct timing problem as suggested by DOR

Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/1	mshovers 09/07/2011	wjackson 09/07/2011	jfrantze 09/07/2011	_____	lparisi 09/07/2011	lparisi 09/07/2011	
/2	mshovers 09/20/2011	wjackson 09/21/2011	jfrantze 09/22/2011	_____	sbasford 09/22/2011	sbasford 09/22/2011	

FE Sent For:

<END>

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FE Sent For:

1/2 MES 9/20/11
1Wlj 9/21
9/22
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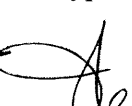

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/1	mshovers 9/7/11	1 WLj 9/7	 9/7	 9/7			

FE Sent For:

<END>

Shovers, Marc

From: Moore, Heather
Sent: Tuesday, September 06, 2011 2:50 PM
To: Shovers, Marc
Subject: FW: SHORT DEADLINE Co-Sponsorship LRB 2507/2 re: limiting tax check offs

Heather Moore
Office of Pat Strachota
Office (608) 264-8486
Toll-Free (888) 534-0058

From: Wagner, Michael W - DOR [mailto:MichaelW.Wagner@revenue.wi.gov]
Sent: Thursday, September 01, 2011 3:14 PM
To: Buschman, Sara; Moore, Heather
Subject: RE: SHORT DEADLINE Co-Sponsorship LRB 2507/2 re: limiting tax check offs

Sara and Heather,

Below are the two technical issues that DOR identified with this draft.

- The fourth paragraph of the analysis should be deleted. There is no provision in the bill relating to "If nine checkoffs exist."
- There is a problem with dates. The determination of the top eight checkoffs is to be made after August 14, 2014 (based on certifications in August or September of 2012, 2013, and 2014). This would determine the eight that would appear on the 2015 forms. The legislature must select the additional two checkoffs no later than August 1 of the year before the year in which they are to appear on the forms. If they are to appear on the 2015 forms, this would mean the legislature must determine the two by August 1, 2014. This is a date that is before the rankings can be determined. To correct this, the date could be changed to October or November 1 of the year before the year in which they are to appear on the forms. As an alternative, the phrase "before the year" could be deleted from sec. 71.10(5s)(d)3. This would mean that, for example, the legislature would choose the additional two checkoffs to appear on the 2015 forms by August 1, 2015. This would still allow the department to place the designations on the 2015 forms which will go to print in October of 2015.

The second bullet point offers two ways to address the concern. If you plan to consider additional amendments based on the public hearing, picking one alternative over the other may seem better based on other amendments.

As always, let me know if DOR can be helpful.

Regards,

9/6/2011

Mike Wagner
Legislative Liaison, Dept. of Revenue
608-266-7817

From: Buschman, Sara [mailto:Sara.Buschman@legis.wisconsin.gov]
Sent: Tuesday, August 30, 2011 5:01 PM
To: Wagner, Michael W - DOR
Subject: FW: SHORT DEADLINE Co-Sponsorship LRB 2507/2 re: limiting tax check offs

FYI so you can get started on the Fiscal. Thanks

Sara

From: Rep.Strachota
Sent: Tuesday, August 30, 2011 4:58 PM
To: *Legislative Assembly Democrats; *Legislative Assembly Republicans; *Legislative Senate Democrats;
*Legislative Senate Republicans; *Legislative Assembly Independents
Subject: SHORT DEADLINE Co-Sponsorship LRB 2507/2 re: limiting tax check offs

TO: Legislative Colleagues

FROM: Representative Pat Strachota

RE: Co-Sponsorship LRB 2507/2 re: limiting tax check offs

DEADLINE: Tuesday September 6th at noon

Wisconsin currently has nine individual income tax check offs on the tax form. According to DOR statistics, the amounts donated to each check off has gone down each year. There is no way to remove these check offs unless they are temporary check offs.

Nationwide, the amount of check off programs has grown dramatically over the last two decades. Several states have dozens of check offs which has led to crowding problems on some state forms. In Wisconsin, if the list continues to grow the DOR will not only continually have to be making changes to the income tax form and has indicated if more than 10 check offs exist they would need to add another page to the already lengthy form.

Currently, there is also no incentive for the organizations receiving money from these check offs to encourage taxpayers to donate to them through the tax check off.

LRB 2507/2 is modeled after the state of Iowa's check off program. **The bill limits the number of check offs to 10 and prohibits any future temporary check offs.** (note: the bill draft does take into consideration check off proposals introduced in the legislature before June 1, 2011 - this would allow the inclusion of the Special Olympics' check off that has already passed the Senate should the Assembly pass it and the Governor sign it into law). LRB 2507/2 also eliminates the requirement that DOR must highlight certain check offs with a symbol.

Then starting in 2014, every 3 years the DOR will rank the check offs (not including temporary check offs) in order of the amount of donations received during the previous three years. If additional check offs have been passed by the legislature, up to the two check offs receiving the lowest amount of donations (not including temporary check offs) may be dropped from the list.

This will allow for the legislature to still approve new check offs but keeps the maximum number allowable the same so that DOR does not have to reconfigure the tax form to accommodate a larger list. It also encourages these organizations to be an active partner in promoting their check off.

If you would like to sign on to LRB 2507/2, please either reply via email or call Representative Strachota's office at (4-8486) by **Tuesday, September 6th at noon.**

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State of Wisconsin
2011 - 2012 LEGISLATURE



LRBa1480/1

MES.....

WLJ (RMR)

ASSEMBLY AMENDMENT ,
TO 2011 ASSEMBLY BILL 242

today

1 At the locations indicated, amend the bill as follows:

2 ↓ 1. Page 6, line 5: delete "before the year".

3 (END)



State of Wisconsin
2011 - 2012 LEGISLATURE



LRBa1480/1
MES:wlj:ff

stays

RMR

ASSEMBLY AMENDMENT,
TO 2011 ASSEMBLY BILL 242

WANTED
Thurs. a.m.

1 At the locations indicated, amend the bill as follows:

2 1. Page 6, line 5: delete "before the year".

3 (END)

✓ #, Page 5, line 130 delete "2012, 2013," and substitute
"2013".

✓ #, Page 5, line 150 on lines 150, 170 and 21 delete "3-year"
and substitute "2-year".

✓ #, Page 5, line 200 on lines 20, 22 and 24 delete "3"
and substitute "2".

#, Page 6, line 20 delete "3-year" and substitute "2-year".

Page 5, line 17: delete "each 3-year period. ΔΔ For each 3-year" and
substitute "each 2-year period. ΔΔ For each 2-year".